



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

N STREET, SACRAMENTO, CALIFORNIA

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

TELEPHONE (916) 322-6083

FAX (916) 323-3387

JOHAN KLEHS  
First District, Hayward

DEAN F. ANDAL  
Second District, Stockton

ERNEST J. DRONENBURG, JR.  
Third District, San Diego

KATHLEEN CONNELL  
Controller, Sacramento

JOHN CHIANG  
Acting Member  
Fourth District, Los Angeles

E. L. SORENSEN, JR.  
Executive Director

October 24, 1997

**Re: RCRA Waste Treated to Non-RCRA or Non-Hazardous**

Dear ,

I am writing in response to your July 29, 1997 letter, in which you requested an opinion concerning the appropriate hazardous waste disposal fee rate for RCRA waste which is generated during a cleanup or remedial action and then treated to non-RCRA or non-hazardous at the disposal facility.

You and I have discussed this issue several times over the telephone in the past few months. I recently advised you that the Board and the Department of Toxic Substances Control agree that the appropriate rate for the disposal of such waste is the \$7.50 per ton rate specified in Health and Safety Code Section 25174.6(a)(1)(A), since the waste satisfies the three requirements of Health and Safety Code Section 25174.6(b)(2).

This rate will be reflected in the disposal fee return for the January reporting period.

Very truly yours,

Janet Vining  
Senior Tax Counsel

JV:lm

cc: Mr. Stephen Rudd, Chief, Environmental Fees Division  
Mr. Dennis Mahoney, Dept. of Toxic Substances Control